



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Officeholders of Cooper County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Cooper County, Missouri, for the two years ended December 31, 2002. A copy of this audit which was performed by Casey and Company, L.L.C., Certified Public Accountants, is attached.

Claire C. McCaskill
State Auditor

Report No. 2003-56
June 30, 2003

COOPER COUNTY, MISSOURI

**FOR THE TWO YEARS
ENDED DECEMBER 31, 2002**

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**Casey and Company of Columbia, L.L.C.
Certified Public Accountants
Columbia, Missouri**

COOPER COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<hr/>	
FINANCIAL SECTION	
Independent Auditors' Reports:	
Independent Auditors' Report	2-4
Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	5-6
Financial Statements:.....	7-35
<u>Exhibit</u>	<u>Description</u>
	Statement of Receipts, Disbursements, and Changes in Cash - Various Funds
A-1	Year Ended December 31, 2002.....8
A-2	Year Ended December 31, 2001.....9
B	<u>General Revenue Fund</u>
	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001.....10
C	<u>Special Road and Bridge Fund</u>
	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001.....11
D	<u>Assessment Fund</u>
	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001.....12
E	<u>Road and Bridge Trust Fund</u>
	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001.....13

COOPER COUNTY, MISSOURI

TABLE OF CONTENTS

		<u>Page</u>
<u>FINANCIAL SECTION</u>		
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
F	<u>Enhanced 911 Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	14
G	<u>Law Enforcement Center Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	15
H	<u>Election Services Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	16
I	<u>Law Enforcement Training Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	17
J	<u>Sheriff Civil Fees Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	18
K	<u>Sheriff Interest Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	19
L	<u>Prosecuting Attorney Training Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	20

COOPER COUNTY, MISSOURI

TABLE OF CONTENTS

		<u>Page</u>
<hr/>		
FINANCIAL SECTION		
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
M	<u>Prosecuting Attorney Bad Check Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	21
N	<u>Prosecuting Attorney City Gaming Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002	22
O	<u>Recorder of Deeds User Fee Account Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	23
P	<u>Circuit Clerk Interest Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	24
Q	<u>Treasurer Adult Abuse Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	25
R	<u>Expendable Cemetery Trust Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	26

COOPER COUNTY, MISSOURI

TABLE OF CONTENTS

		<u>Page</u>
<u>FINANCIAL SECTION</u>		
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
S	<u>Law Library Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	27
T	<u>Overton Wooldridge Levee District #1 Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001	28
U	<u>Lake of the Woods Neighborhood District #1 Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 2001	29
V	<u>School Building Revolving Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 2001	30
W	<u>Collector Tax Maintenance Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002	31
X	<u>Recorders Technical Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002	32

COOPER COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<hr/>	
FINANCIAL SECTION	
Financial Statements:	
<u>Exhibit</u>	<u>Description</u>
Y	<u>Local Law Enforcement Block Grant Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 200233
Z	<u>Administrative Bond Fee ATM Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 200234
AA	<u>Associate and Probate Division Interest Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 200135
Notes to the Financial Statements 36-39	
Schedule:	
	Schedule of Findings, Years Ended December 31, 2002 and 2001 40-41
Follow –Up on Prior Audit Findings for an audit of financial Statements Performed in Accordance With <i>Government Auditing Standards</i> 42-43	
Letter on Other Matters 44-47	

FINANCIAL SECTION

Independent Auditors' Reports

CASEY AND COMPANY OF COLUMBIA, L.L.C.



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INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

To the County Commission
and
Officeholders of Cooper County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Cooper County, Missouri, as of and for the years ended December 31, 2002 and 2001, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds

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of Cooper County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Cooper County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Cooper County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2002 and 2001, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 31, 2003, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Original Signed by Auditor

Casey and Company, LLC

Independent Auditor

May 31, 2003

CASEY AND COMPANY OF COLUMBIA, L.L.C.



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Cooper County, Missouri

We have audited the special-purpose financial statements of various funds of Cooper County, Missouri, as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 31, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Cooper County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. We

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noted immaterial instances of noncompliance which we have reported to the management of the county in the accompanying Letter on Other Matters.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Cooper County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the county in the accompanying Letter on Other Matters.

This report is intended for the information of the management of Cooper County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Original Signed by Auditor

Casey and Company, LLC

Independent Auditor

May 31, 2003

Financial Statements

Exhibit A-1

COOPER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2002

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue Fund	\$ 1,620,280	1,894,279	1,945,177	1,569,382
Special Road and Bridge Fund	375,392	1,141,220	1,184,408	332,204
Assessment Fund	11,624	165,772	171,707	5,689
Road and Bridge Trust Fund	443,849	684,376	738,063	390,162
Enhanced 911 Fund	406,563	347,422	469,498	284,487
Law Enforcement Center Fund	755,524	764,112	822,716	696,920
Election Services Fund	6,905	3,948	4,756	6,097
Law Enforcement Training Fund	3,072	12,525	13,723	1,874
Sheriff Civil Fees Fund	25,605	28,459	35,857	18,207
Sheriff Interest Fund	611	6,586	5,785	1,412
Prosecuting Attorney Training Fund	6,108	1,506	2,128	5,486
Prosecuting Attorney Bad Check Fund	17,148	15,461	16,772	15,837
Prosecuting Attorney City Gaming Fund	-	22,917	22,917	-
Recorder of Deeds User Fee Account Fund	51,126	9,342	45,379	15,089
Circuit Clerk Interest Fund	12,455	59	1,795	10,719
Treasurer Adult Abuse Fund	2,079	1,516	-	3,595
Expendable Cemetery Trust Fund	1,833	322	-	2,155
Law Library Fund	2,911	12,072	7,169	7,814
Overton-Wooldridge Levee District #1 Fund	193,029	34,157	3,469	223,717
Lake of the Woods Neighborhood Dist #1 Fund	2,473	4,745	-	7,218
School Building Revolving Fund	90	3,901	3,978	13
Collector's Tax Maintenance Fund	-	1,697	-	1,697
Recorder's Technical Fund	-	7,450	1,134	6,316
Local Law Enforcement Block Grant Fund	-	9,787	9,787	-
Administrative Bond Fee ATM Fund	-	14,088	10,702	3,386
Associate & Probate Division Interest Fund	30,107	2,196	4,439	27,864
Total	\$ 3,968,784	5,189,915	5,521,359	3,637,340

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

COOPER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2001

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue Fund	\$ 1,487,054	1,785,349	1,652,123	1,620,280
Special Road and Bridge Fund	440,615	1,082,812	1,148,035	375,392
Assessment Fund	(894)	168,897	156,379	11,624
Road and Bridge Trust Fund	190,081	684,596	430,828	443,849
Enhanced 911 Fund	345,600	438,342	377,379	406,563
Law Enforcement Center Fund	768,715	782,471	795,662	755,524
Election Services Fund	4,148	2,757	-	6,905
Law Enforcement Training Fund	10,778	10,065	17,771	3,072
Sheriff Civil Fees Fund	11,632	34,039	20,066	25,605
Sheriff Interest Fund	3,915	4,743	8,047	611
Prosecuting Attorney Training Fund	6,191	1,886	1,969	6,108
Prosecuting Attorney Bad Check Fund	20,776	21,170	24,798	17,148
Recorder of Deeds User Fee Account Fund	44,594	11,403	4,871	51,126
Circuit Clerk Interest Fund	12,230	902	677	12,455
Treasurer Adult Abuse Fund	349	1,730	-	2,079
Expendable Cemetery Trust Fund	2,207	426	800	1,833
Law Library Fund	4,673	6,469	8,231	2,911
Overton-Wooldridge Levee District #1 Fund	188,226	12,924	8,121	193,029
Lake of the Woods Neighborhood District #1 Fund	20,804	4,669	23,000	2,473
School Building Revolving Fund	-	2,744	2,654	90
Associate & Probate Division Interest Fund	27,900	2,312	105	30,107
Total	\$ 3,589,594	5,060,706	4,681,516	3,968,784

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

COOPER COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 GENERAL REVENUE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 168,000	186,629	18,629	299,770	308,850	9,080
Sales taxes	690,000	666,858	(23,142)	590,000	641,562	51,562
Intergovernmental	273,888	361,141	87,253	124,400	244,825	120,425
Charges for services	216,300	274,065	57,765	271,900	199,923	(71,977)
Interest	90,000	63,328	(26,672)	85,000	88,795	3,795
Other	247,374	272,240	24,866	293,428	230,895	(62,533)
Transfers in	-	70,018	70,018	-	70,499	70,499
Total Receipts	\$ 1,685,562	1,894,279	208,717	1,664,498	1,785,349	120,851
DISBURSEMENTS						
County Commission	\$ 98,787	93,698	5,089	96,259	91,404	4,855
County Clerk	98,722	93,322	5,400	94,711	88,770	5,941
Elections	89,515	59,442	30,073	83,775	32,691	51,084
Buildings and grounds	291,212	56,308	234,904	228,113	116,507	111,606
Employee fringe benefits	230,700	248,529	(17,829)	215,200	192,568	22,632
County Treasurer	33,230	31,987	1,243	32,488	32,230	258
County Collector	88,932	83,721	5,211	86,506	83,383	3,123
Ex Officio Recorder of Deeds	41,640	38,150	3,490	44,375	39,145	5,230
Circuit Clerk	11,900	8,668	3,232	15,450	11,658	3,792
Associate Circuit Court	20,078	18,264	1,814	28,535	22,257	6,278
Court Administration	57,061	38,923	18,138	56,221	41,786	14,435
Public Administrator	49,090	47,306	1,784	50,760	49,134	1,626
Sheriff	263,828	273,780	(9,952)	223,411	217,506	5,905
Jail	37,000	30,101	6,899	34,700	27,091	7,609
Prosecuting Attorney	145,556	144,415	1,141	113,170	113,753	(583)
Juvenile Officer	54,576	27,794	26,782	50,067	25,903	24,164
Coroner	18,798	19,168	(370)	16,299	13,931	2,368
General County Government	65,000	45,829	19,171	47,000	37,286	9,714
Contract Services	47,150	60,540	(13,390)	44,865	44,865	-
Child Support Division	95,183	91,075	4,108	98,969	89,416	9,553
Division Of Youth Services Grant	153,968	164,807	(10,839)	95,841	90,556	5,285
Health and Welfare	193,541	205,228	(11,687)	164,288	162,561	1,727
Transfers out	242,950	64,122	178,828	238,818	27,722	211,096
Emergency Fund	119,000	-	119,000	61,000	-	61,000
Total Disbursements	\$ 2,547,417	1,945,177	602,240	2,220,821	1,652,123	568,698
RECEIPTS OVER (UNDER) DISBURSEMENTS	(861,855)	(50,898)	810,957	(556,323)	133,226	689,549
CASH, JANUARY 1	1,620,280	1,620,280	-	1,487,054	1,487,054	-
CASH, DECEMBER 31	\$ 758,425	1,569,382	810,957	930,731	1,620,280	689,549

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit C

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 440,476	477,632	37,156	430,475	435,768	5,293
Intergovernmental	559,800	562,293	2,493	547,000	556,813	9,813
Interest	25,000	13,936	(11,064)	27,000	24,936	(2,064)
Other	13,800	43,187	29,387	14,200	6,952	(7,248)
Transfers in	60,000	44,172	(15,828)	50,000	58,343	8,343
Total Receipts	\$ 1,099,076	1,141,220	42,144	1,068,675	1,082,812	14,137
DISBURSEMENTS						
Salaries	\$ 372,600	374,210	(1,610)	360,000	340,711	19,289
Employee fringe benefits	139,250	129,775	9,475	115,750	111,737	4,013
Supplies	129,000	100,420	28,580	129,000	98,172	30,828
Insurance	28,000	27,826	174	26,000	20,245	5,755
Road and Bridge Materials	263,000	249,728	13,272	243,000	153,249	89,751
Equipment repairs	55,000	35,340	19,660	55,000	37,496	17,504
Rentals	17,000	30,751	(13,751)	17,000	20,180	(3,180)
Equipment purchases	200,000	168,012	31,988	343,000	300,140	42,860
Construction, repair, and maintenance projects	2,500	1,563	937	1,500	2,021	(521)
Other	133,682	66,783	66,899	66,187	64,084	2,103
Total Disbursements	\$ 1,340,032	1,184,408	155,624	1,356,437	1,148,035	208,402
RECEIPTS OVER (UNDER) DISBURSEMENTS	(240,956)	(43,188)	197,768	(287,762)	(65,223)	222,539
CASH, JANUARY 1	375,392	375,392	-	440,615	440,615	-
CASH, DECEMBER 31	\$ 134,436	332,204	197,768	152,853	375,392	222,539

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit D

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSESSMENT FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 152,310	153,043	733	147,000	146,885	(115)
Interest	1,800	1,863	63	1,800	1,247	(553)
Charges for services	1,500	773	(727)	1,500	1,947	447
Other Revenues	22,295	93	(22,202)	18,818	18,818	-
Transfers In	-	10,000	10,000	-	-	-
Total Receipts	\$ 177,905	165,772	(12,133)	169,118	168,897	(221)
DISBURSEMENTS						
Assessor	\$ 177,905	171,707	6,198	168,225	156,379	11,846
Total Disbursements	\$ 177,905	171,707	6,198	168,225	156,379	11,846
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(5,935)	(5,935)	893	12,518	11,625
CASH, JANUARY 1	11,624	11,624	-	(894)	(894)	-
CASH, DECEMBER 31	\$ 11,624	5,689	(5,935)	(1)	11,624	11,625

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit E

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ROAD & BRIDGE TRUST FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 20,000	9,908	(10,092)	10,000	16,220	6,220
Other Revenues	1,290,000	674,468	(615,532)	1,252,000	668,376	(583,624)
Total Receipts	\$ 1,310,000	684,376	(625,624)	1,262,000	684,596	(577,404)
DISBURSEMENTS						
Bridge Capital Improvements	\$ 1,532,000	712,665	819,335	1,321,500	379,685	941,815
Transfers Out	-	25,398	(25,398)	-	51,143	(51,143)
Total Disbursements	\$ 1,532,000	738,063	793,937	1,321,500	430,828	890,672
RECEIPTS OVER (UNDER) DISBURSEMENTS	(222,000)	(53,687)	168,313	(59,500)	253,768	313,268
CASH, JANUARY 1	443,849	443,849	-	190,081	190,081	-
CASH, DECEMBER 31	\$ 221,849	390,162	168,313	130,581	443,849	313,268

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit F

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ENHANCED 911 FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales Tax	\$ 350,000	333,426	(16,574)	290,000	320,171	30,171
Interest Income	16,000	10,511	(5,489)	12,000	16,268	4,268
Other Revenues	97,000	3,485	(93,515)	-	972	972
Transfers In	-	-	-	93,220	100,931	7,711
Total Receipts	\$ 463,000	347,422	(115,578)	395,220	438,342	43,122
DISBURSEMENTS						
Salary and fringe benefits	\$ 309,000	271,660	37,340	294,412	255,666	38,746
Radio equipment	26,000	25,246	754	15,000	19,840	(4,840)
Telephone services charges	50,000	52,663	(2,663)	50,000	48,269	1,731
Other	30,800	25,467	5,333	29,050	24,404	4,646
911 Radio system upgrade	65,000	64,262	738	-	-	-
Transfers Out	-	30,200	(30,200)	-	29,200	(29,200)
Total Disbursements	\$ 480,800	469,498	11,302	388,462	377,379	11,083
RECEIPTS OVER (UNDER) DISBURSEMENTS	(17,800)	(122,076)	(104,276)	6,758	60,963	54,205
CASH, JANUARY 1	406,563	406,563	-	345,600	345,600	-
CASH, DECEMBER 31	\$ 388,763	284,487	(104,276)	352,358	406,563	54,205

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit G

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT CENTER FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales Tax	\$ 690,000	666,491	(23,509)	590,000	640,794	50,794
Intergovernmental	97,000	56,062	(40,938)	85,000	96,540	11,540
Interest	20,000	8,019	(11,981)	35,000	20,679	(14,321)
Other	7,000	33,540	26,540	7,000	21,015	14,015
Transfers In	140,000	-	(140,000)	140,000	3,443	(136,557)
Total Receipts	\$ 954,000	764,112	(189,888)	857,000	782,471	(74,529)
DISBURSEMENTS						
Salary and fringe benefits	\$ 473,767	360,670	113,097	451,075	337,689	113,386
Prison expense	111,600	95,038	16,562	111,200	87,667	23,533
Debt service	290,000	280,522	9,478	290,000	213,606	76,394
Groceries	75,000	79,491	(4,491)	75,000	57,888	17,112
Other	15,500	6,995	8,505	13,900	5,592	8,308
Transfer Out	-	-	-	-	93,220	(93,220)
Total Disbursements	\$ 965,867	822,716	143,151	941,175	795,662	145,513
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,867)	(58,604)	(46,737)	(84,175)	(13,191)	70,984
CASH, JANUARY 1	755,524	755,524	-	768,715	768,715	-
CASH, DECEMBER 31	\$ 743,657	696,920	(46,737)	684,540	755,524	70,984

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit H

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ELECTION SERVICES FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 200	137	(63)	50	214	164
Charges for Service	4,000	835	(3,165)	1,000	1,571	571
Transfers In	-	2,976	2,976	-	972	972
Total Receipts	\$ 4,200	3,948	(252)	1,050	2,757	1,707
DISBURSEMENTS						
Election Staff	\$ 11,000	1,500	9,500	1,000	-	1,000
Equipment	-	3,256	(3,256)	3,000	-	3,000
Total Disbursements	\$ 11,000	4,756	6,244	4,000	-	4,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,800)	(808)	5,992	(2,950)	2,757	5,707
CASH, JANUARY 1	6,905	6,905	-	4,148	4,148	-
CASH, DECEMBER 31	\$ 105	6,097	5,992	1,198	6,905	5,707

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit I

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT TRAINING FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 300	47	(253)	350	315	(35)
Charges for Service	9,750	9,478	(272)	11,500	9,750	(1,750)
Transfers In	-	3,000	3,000	-	-	-
Total Receipts	\$ 10,050	12,525	2,475	11,850	10,065	(1,785)
DISBURSEMENTS						
Sheriff	\$ 13,050	10,723	2,327	15,500	17,771	(2,271)
Transfers Out	-	3,000	(3,000)	-	-	-
Total Disbursements	\$ 13,050	13,723	(673)	15,500	17,771	(2,271)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,000)	(1,198)	1,802	(3,650)	(7,706)	(4,056)
CASH, JANUARY 1	3,072	3,072	-	10,778	10,778	-
CASH, DECEMBER 31	\$ 72	1,874	1,802	7,128	3,072	(4,056)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit J

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SHERIFF CIVIL FEES FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Service	\$ 32,000	28,111	(3,889)	38,000	32,652	(5,348)
Interest	450	348	(102)	1,000	712	(288)
Transfers In	-	-	-	-	675	675
Total Receipts	\$ 32,450	28,459	(3,991)	39,000	34,039	(4,961)
DISBURSEMENTS						
Equipment	\$ 58,000	35,857	22,143	50,600	20,066	30,534
Total Disbursements	\$ 58,000	35,857	22,143	50,600	20,066	30,534
RECEIPTS OVER (UNDER) DISBURSEMENTS	(25,550)	(7,398)	18,152	(11,600)	13,973	25,573
CASH, JANUARY 1	25,605	25,605	-	11,632	11,632	-
CASH, DECEMBER 31	\$ 55	18,207	18,152	32	25,605	25,573

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit K

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SHERIFF INTEREST FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 334	392	58	4,700	4,743	43
Other Revenue	-	6,194	6,194	-	-	-
Total Receipts	\$ 334	6,586	6,252	4,700	4,743	43
DISBURSEMENTS						
Sheriff	\$ 650	5,785	(5,135)	6,900	8,047	(1,147)
Total Disbursements	\$ 650	5,785	(5,135)	6,900	8,047	(1,147)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(316)	801	1,117	(2,200)	(3,304)	(1,104)
CASH, JANUARY 1	611	611	-	3,915	3,915	-
CASH, DECEMBER 31	\$ 295	1,412	1,117	1,715	611	(1,104)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit L

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY TRAINING FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 300	113	(187)	350	253	(97)
Other Revenue	2,300	1,393	(907)	2,500	1,633	(867)
Total Receipts	\$ 2,600	1,506	(1,094)	2,850	1,886	(964)
DISBURSEMENTS						
Prosecuting Attorney	\$ 2,500	2,128	372	2,500	1,969	531
Total Disbursements	\$ 2,500	2,128	372	2,500	1,969	531
RECEIPTS OVER (UNDER) DISBURSEMENTS	100	(622)	(722)	350	(83)	(433)
CASH, JANUARY 1	6,108	6,108	-	6,191	6,191	-
CASH, DECEMBER 31	\$ 6,208	5,486	(722)	6,541	6,108	(433)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit M

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY BAD CHECK FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 16,000	15,171	(829)	12,000	12,222	222
Other Revenues	-	-	-	-	7,912	7,912
Interest	800	290	(510)	1,200	816	(384)
Transfers In	-	-	-	-	220	220
Total Receipts	\$ 16,800	15,461	(1,339)	13,200	21,170	7,970
DISBURSEMENTS						
Public Safety	\$ 22,799	16,772	6,027	18,971	24,798	(5,827)
Total Disbursements	\$ 22,799	16,772	6,027	18,971	24,798	(5,827)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,999)	(1,311)	4,688	(5,771)	(3,628)	2,143
CASH, JANUARY 1	17,148	17,148	-	20,776	20,776	-
CASH, DECEMBER 31	\$ 11,149	15,837	4,688	15,005	17,148	2,143

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit N

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY CITY GAMING FUND

	Year Ended December 31,		
	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Other Revenues	25,000	22,917	(2,083)
Total Receipts	\$ 25,000	22,917	(2,083)
DISBURSEMENTS			
Transfers Out	\$ 25,000	22,917	2,083
Total Disbursements	\$ 25,000	22,917	2,083
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-
CASH, JANUARY 1			-
CASH, DECEMBER 31	\$ -	-	-

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit O

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
RECORDER OF DEEDS USER FEE ACCOUNT FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Service	\$ 9,500	8,734	(766)	6,500	9,571	3,071
Interest	1,800	608	(1,192)	1,500	1,832	332
Total Receipts	\$ 11,300	9,342	(1,958)	8,000	11,403	3,403
DISBURSEMENTS						
Recorder of Deeds	\$ 27,000	45,379	(18,379)	25,000	4,871	20,129
Total Disbursements	\$ 27,000	45,379	(18,379)	25,000	4,871	20,129
RECEIPTS OVER (UNDER) DISBURSEMENTS	(15,700)	(36,037)	(20,337)	(17,000)	6,532	23,532
CASH, JANUARY 1	51,126	51,126	-	44,594	44,594	-
CASH, DECEMBER 31	\$ 35,426	15,089	(20,337)	27,594	51,126	23,532

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit P

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CIRCUIT CLERK INTEREST FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ -	59	59	-	902	902
Total Receipts	\$ -	59	59	-	902	902
DISBURSEMENTS						
Equipment	\$ 12,400	1,795	10,605	12,100	677	11,423
Total Disbursements	\$ 12,400	1,795	10,605	12,100	677	11,423
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,400)	(1,736)	10,664	(12,100)	225	12,325
CASH, JANUARY 1	12,455	12,455	-	12,230	12,230	-
CASH, DECEMBER 31	\$ 55	10,719	10,664	130	12,455	12,325

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit Q

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
TREASURER ADULT ABUSE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Service	\$ 1,300	1,462	162	819	1,691	872
Interest	35	54	19	25	39	14
Total Receipts	\$ 1,335	1,516	181	844	1,730	886
DISBURSEMENTS						
Domestic Violence Shelter	\$ 3,414	-	3,414	1,194	-	1,194
Total Disbursements	\$ 3,414	-	3,414	1,194	-	1,194
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,079)	1,516	3,595	(350)	1,730	2,080
CASH, JANUARY 1	2,079	2,079	-	349	349	-
CASH, DECEMBER 31	\$ -	3,595	3,595	(1)	2,079	2,080

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit R

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
EXPENDABLE CEMETERY TRUST FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 320	322	2	323	426	103
Other	-	-	-	100	-	(100)
Total Receipts	\$ 320	322	2	423	426	3
DISBURSEMENTS						
Maintenance	\$ 1,000	-	1,000	800	800	-
Total Disbursements	\$ 1,000	-	1,000	800	800	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(680)	322	1,002	(377)	(374)	3
CASH, JANUARY 1	1,833	1,833	-	2,207	2,207	-
CASH, DECEMBER 31	\$ 1,153	2,155	1,002	1,830	1,833	3

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit S

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW LIBRARY FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest Income	\$ 85	102	17	-	169	169
Charges for Service	5,990	11,970	5,980	8,150	6,300	(1,850)
Total Receipts	\$ 6,075	12,072	5,997	8,150	6,469	(1,681)
DISBURSEMENTS						
Supplies	\$ 8,900	7,169	1,731	9,600	5,754	3,846
Computer Repairs	-	-	-	-	487	(487)
Transfers Out	-	-	-	-	1,990	(1,990)
Total Disbursements	\$ 8,900	7,169	1,731	9,600	8,231	1,369
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,825)	4,903	7,728	(1,450)	(1,762)	(312)
CASH, JANUARY 1	2,911	2,911	-	4,673	4,673	-
CASH, DECEMBER 31	\$ 86	7,814	7,728	3,223	2,911	(312)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit T

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
OVERTON WOOLDRIDGE LEVEE DISTRICT # 1 FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 1,500	22,254	20,754	12,000	1,847	(10,153)
Property Taxes	11,000	11,903	903	10,997	11,077	80
Total Receipts	\$ 12,500	34,157	21,657	22,997	12,924	(10,073)
DISBURSEMENTS						
Levee Maintenance and Repairs	\$ 153,000	1,250	151,750	56,000	3,000	53,000
Other	4,750	2,219	2,531	4,517	5,121	(604)
Total Disbursements	\$ 157,750	3,469	154,281	60,517	8,121	52,396
RECEIPTS OVER (UNDER) DISBURSEMENTS	(145,250)	30,688	175,938	(37,520)	4,803	(42,323)
CASH, JANUARY 1	193,029	193,029	-	188,226	188,226	-
CASH, DECEMBER 31	\$ 47,779	223,717	175,938	150,706	193,029	42,323

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit U

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAKE OF THE WOODS NEIGHBORHOOD DISTRICT # 1 FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 100	125	25	-	187	187
Other	4,100	4,620	520	2,500	4,482	1,982
Total Receipts	\$ 4,200	4,745	545	2,500	4,669	2,169
DISBURSEMENTS						
Transfer out	\$ 6,600	-	6,600	22,500	23,000	(500)
Total Disbursements	\$ 6,600	-	6,600	22,500	23,000	(500)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,400)	4,745	7,145	(20,000)	(18,331)	1,669
CASH, JANUARY 1	2,473	2,473	-	20,804	20,804	-
CASH, DECEMBER 31	\$ 73	7,218	7,145	804	2,473	1,669

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit V

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SCHOOL BUILDING REVOLVING FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 200	39	(161)	-	44	44
Other	2,000	3,862	1,862	-	200	200
Transfers In	-	-	-	-	2,500	2,500
Total Receipts	\$ 2,200	3,901	1,701	-	2,744	2,744
DISBURSEMENTS						
Other	\$ -	353	(353)	-	2,222	(2,222)
Transfers Out	2,200	3,625	(1,425)	-	432	(432)
Total Disbursements	\$ -	3,978	(3,978)	-	2,654	(2,654)
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,200	(77)	2,277	-	90	(90)
CASH, JANUARY 1	90	90	-	-	-	-
CASH, DECEMBER 31	\$ 2,290	13	2,277	-	90	(90)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit W

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
COLLECTOR TAX MAINTENANCE FUND

	Year Ended December 31,		
	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Other	\$ -	1,697	1,697
Total Receipts	\$ -	1,697	1,697
DISBURSEMENTS			
Tax Maintenance	\$ -	-	-
Total Disbursements	\$ -	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	1,697	(1,697)
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	\$ -	1,697	1,697

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit X

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
RECORDER'S TECHNICAL FUND

	Year Ended December 31,		
	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ -	71	71
Other	-	7,379	7,379
Total Receipts	\$ -	7,450	7,450
DISBURSEMENTS			
Recorder Technical Fund	\$ -	1,134	(1,134)
Total Disbursements	\$ -	1,134	(1,134)
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	6,316	6,316
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	\$ -	6,316	6,316

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit Y

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LOCAL LAW ENFORCEMENT BLOCK GRANT

	Year Ended December 31,		
	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ -	62	62
Other	-	8,753	8,753
Transfer In	-	972	972
Total Receipts	\$ -	9,787	9,787
DISBURSEMENTS			
Equipment	\$ -	9,725	(9,725)
Transfer out	-	62	(62)
Total Disbursements	\$ -	9,787	(9,787)
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	\$ -	-	-

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit Z

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ADMINISTRATIVE BOND FEE ATM FUND

	Year Ended December 31,		
	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ -	17	17
Other	-	7,071	7,071
Transfer In		7,000	7,000
Total Receipts	\$ -	14,088	14,088
DISBURSEMENTS			
Administrative Bond ATM	\$ -	10,702	(10,702)
Total Disbursements	\$ -	10,702	(10,702)
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	3,386	3,386
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	\$ -	3,386	3,386

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit AA

COOPER COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSOCIATE & PROBATE DIVISION INTEREST FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ -	2,196	2,196	-	2,312	2,312
Total Receipts	\$ -	2,196	2,196	-	2,312	2,312
DISBURSEMENTS						
Other	\$ -	4,439	(4,439)	-	105	(105)
Total Disbursements	\$ -	4,439	(4,439)	-	105	(105)
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(2,243)	(2,243)	-	2,207	2,207
CASH, JANUARY 1	30,107	30,107	-	27,900	27,900	-
CASH, DECEMBER 31	\$ 30,107	27,864	(2,243)	27,900	30,107	2,207

The accompanying Notes to the Financial Statements are an integral part of this statement

Notes to the Financial Statements

COOPER COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Cooper County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt a formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
School Building Revolving Fund	2001
Collector's Tax Maintenance Fund	2002
Recorder's Technical Fund	2002
Local Law Enforcement Block Grant Fund	2002
Administrative Bond Fee ATM Fund	2002
Associate & Probate Division Interest Fund	2002 and 2001

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Law Enforcement Training Fund	2002 and 2001
Sheriff Interest Fund	2002 and 2001
Recorder of Deeds User Fee Fund	2002
School Building Revolving Fund	2002
Prosecuting Attorney Bad Check	2001
Lake of the Woods Neighborh'd Dist #1 Fund	2001

Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Section 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Associate and Probate Division Interest Fund	2002 and 2001
Circuit Clerk Interest Fund	2002 and 2001
Election Services Fund	2002 and 2001
Treasurer's Adult Abuse Fund	2002 and 2001

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of deposits and investments. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's deposits at December 31, 2002, and 2001 were entirely covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name.

Schedule

COOPER COUNTY, MISSOURI
SCHEDULE OF FINDINGS
YEARS ENDED DECEMBER 31, 2002 AND 2001

This schedule includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

COOPER COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

The prior audit report issued for the two years ended December 31, 2000, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

SECTION ON OTHER MATTERS

COOPER COUNTY, MISSOURI
LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Cooper County, Missouri, as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 31, 2003.

We did not audit the operations of elected officials with funds other than those presented in the special-purpose financial statements. The operations of such officials will be audited and reported on during the state auditor's next scheduled audit of the county.

This Letter on Other Matters presents matters other than the findings, if any, reported in the accompanying Schedule of Findings. These matters resulted from our audit of the special-purpose financial statements of Cooper County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*. Nevertheless, the county should consider these matters and take appropriate corrective action.

1. Budgeting, Financial Statements, Expenditures

We found one instance where the County charged computer purchases to an upkeep of building and grounds account instead of the budgeted computer expense account because the former account had sufficient budget balance remaining to accommodate the purchase while the latter did not. A better choice may have been to revise the budget for computer purchases in order to better reflect the budget needs for the subsequent year. Also during our internal control testing, two warrants in our sample were coded incorrectly. Proper classification and coding of disbursements to the proper budgeted categories contributes to better future budgeting. Finally, the transfers between funds are not always correctly identified in the budget document. Proper classification of transfers avoids the overstatement of income and expense line items in the budget document.

2. Internal Controls

During disbursement control testing, two warrants were found for reimbursed expenses to the employees with no receipts to confirm the amount. Documentation should be obtained and kept for all disbursements.

3. Budget Document - SEFA

SEFA amounts were over reported in the budget document but were corrected during the audit process. The preparation of an accurate SEFA is a requirement of Federal grant programs and should be prepared accurately in the annual budget document. The proper audit can be planned only with an accurate SEFA.

4. Budget Document

Circuit Clerk Interest, Associate Interest and Probate Interest funds were not reported in the budget document. All County funds are required to be reported in the budget document and the office holder responsible for submitting the information to the County Clerk for inclusion in the budget document should cooperate with the process.

5. Published Financials

State law requires the publication of the County's financial statements and bonded indebtedness balances. The County's newspaper publications reported only budget information and details by vendor on disbursements. Neither summarized actual financial information by fund nor information on the County's outstanding bonded indebtedness was included. The County should comply with the provisions of State law on the publication of financial information as recommended in a prior audit.

6. Competitive Bidding

During the testing of our sample, we found one instance of contracts being let without having undergone a competitive bid process. Competitive bids on all

Competitive Bidding (continued)

contracts for goods or services in excess of the State's threshold for bidding should be obtained in the best interest the citizens of the County

7. Investment Policy

The County has not implemented the past audit recommendation to establish a written investment policy. The requirements of State law should be observed on this matter and the County should adopt a formal written policy on investments.

8. Fixed Assets

The County has not implemented the recommendation from the prior audit to establish a written policy related to the handling and accounting for general fixed assets. Good written policies, which are reviewed for compliance each year, will aid in the safekeeping of County assets.

This Letter on Other Matters is intended for the information of the management of Cooper County, Missouri, and other applicable government officials. However, this letter is a matter of public record and its distribution is not limited.

Original Signed by Auditor

Casey and Company, LLC

Independent Auditor

May 31, 2003